



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

**Dear Tax Practitioners,**

**Appeals is one of the oldest federal agency dispute settlement organizations. Today alternative dispute resolution instead of litigation is widely valued and applied in many areas of our society. Customers expect more dispute resolution options, and we have adapted our approach to keep up with the latest developments. As a result, there is a great deal of new information about recently developed Appeals programs that may be particularly useful for tax practitioners.**

**This CD-ROM is a wonderful resource for information about the Appeals process and all of the new programs that will make this process more efficient and fair. I was pleased to join the National Taxpayer Advocate and others in the production and release of this CD-ROM, and I hope that you will find it a useful addition to your tax practice.**

**Daniel L. Black National Chief  
Appeals**